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PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

No. 15/2025- State Tax (Rate)

Sachivalaya, Gandhinagar, 17th September, 2025

GUJARAT GOODS AND SERVICES TAX ACT, 2017.

No.(GHN-64)/GST-2025/S.9(1)(67)/GST Cell:- In exercise of the powers conferred by sub-sections (1), (3), and (4) of section 9, sub-section (1) and (3) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Service Tax Council, hereby makes the following further amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-32) GST-2017/S. 9(1)(2)-TH dated the 30th June, 2017 being Notification No. 11/2017-State Tax (Rate), namely:-

In the said notification,-

(1) with effect from the 22nd day of September, 2025,-

(a) in the Table, -

(i) against serial number 3, in column (3), -

(A) against item (vii), for the entry in column (4), the entry "9" shall be substituted;

(B) against item (viii), for the entry in column (4), the entry "9" shall be substituted;

(C) against item (x), for the entry in column (4), the entry "9" shall be substituted;

(ii) against serial number 7, in column (3), -

(A) against item (i), -

(I) for the entry in column (4), the entry "2.5" shall be substituted;

(II) in column (5), the following shall be inserted, namely: -

"Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation No. (iv)]";

(B) in item (vi), in the Explanation, in clause (a), after the words "covered by items", the brackets and figure "(i)," shall be inserted;

(iii) against serial number 8, in column (3),-

(A) against item (v), for the entry in column (4), the entry "9" shall be substituted;

(B) against item (vi), in column (4), for the figure "6", the figure "9" shall be substituted;

(iv) against serial number 9,-

(A) in column (3), against sub-item (b) of item (iii) in column (4), for the figure "6", the figure "9" shall be substituted;

(B) for item (iv) in column (3) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted: -

(3)	**(4)**	**(5)**
"(iv) Transport of goods in containers by rail by any person other than Indian Railways.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]
	or	
	9	-";

(C) in column (3), against item (v), in the entry in column (4), for the figure "6", the figure "9" shall be substituted;

(D) for item (vi) in column (3) and the entries corresponding relating thereto in columns (4) and (5), the following shall be substituted: -

(3)	**(4)**	**(5)**
"(vi) Multimodal transportation of goods where at least two different modes of transport from the place of acceptance of goods to the place of delivery of goods are used by a multimodal transporter, where;		
(a) Transportation of goods by any mode of transport other than air.	2.5	Provided that the credit of input tax charged on goods and services used in supplying the service, other than input tax credit of input services of transportation of goods (i.e. services of transport of goods procured from other service provider), has not been taken: Provided further that where the supplier of input service of transportation of

(3)	(4)	(5)
		goods to a multimodal transporter charges state tax at a rate higher than 2.5%, credit of input tax charged on such input services of goods transportation in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.: Provided also that nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India. Illustration: 'A' engages 'B' (multimodal transporter) for transport of goods from New Delhi to Gaya for Rs 1200, wherein 'B' uses more than one mode of transport for the movement of goods. 'B', for supplying the said service hires a GTA i.e., 'C' for Rs 600 who charges state tax at 9%. 'B' also hires 'D', a Container Transport Operator for Rs 400 who charges state tax at 2.5%, for supplying their services. 'B' shall be entitled to take input tax credit on the above-mentioned input services of transportation of goods as under: (i) Only to the extent of Rs. 15 (2.5% of Rs. 600) and not Rs. 54 for the input service of GTA; (ii) To the extent of Rs. 10 (2.5% of Rs. 400) for the input service of container transport operator.
(b) At least one mode of transport is by air.	9	Provided that nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India. ";

(v) against serial number 10,-

(A) in column (3), against item (i), in the entry in column (4), for the figure "6", the figure "9" shall be substituted;

(B) for item (ia) in column (3) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted: -

(3)	(4)	(5)
"(ia) Renting of goods carriage where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business has not been taken: [Please refer to Explanation no. (iv)]

(3)	(4)	(5)
		Provided further that where the supplier of input service in the same line of business charges state tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5% shall not be taken.
	or	
	9	-”;

(vi) for serial number 12 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
“12	Heading 9968	(i) Postal services	9	-
		(ii) Courier services	9	-
		(iii) local delivery services (a) Supplied through electronic commerce operator where the person supplying such services is not liable for registration under sub-section (1) of section 22 of the Gujarat Goods and Services Tax Act, 2017. (b) other than (a) above	9	-
		(iv) Delivery services other than (i), (ii) and (iii) above	9	-”;

(vii) against serial number 15, in column (3), against item (vi), for the entry in column (4), the entry “2.5” shall be substituted;

(viii) against serial number 21, in column (3),-

(A) item (ia), and the corresponding entries relating thereto in columns (4) and (5) shall be omitted;

(B) for item (ii), the following item shall be substituted, namely:-

“(ii) Other professional, technical and business services other than (i) above and serial number 38 below”;

(ix) against serial number 24, in column (3), against item (ii), for the entry in column (4), the entry “9” shall be substituted;

(x) for serial number 26 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
“26	Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)	(i) Services by way of job work in relation to diamonds falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);	0.75	-”;

(1)	(2)	(3)	(4)	(5)
		(ii) Services by way of job work in relation to- (a) all food and food products falling under Chapters 1 to 22 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975); (b) all products falling under Chapter 23 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975), except dog and cat food falling under heading 2309 of the said chapter; (c) goods falling under Chapter 30 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975); (d) Hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975); Provided that nothing contained in clause (d) shall apply to job-work in relation to leather goods or foot wear falling under Chapter 42 or 64 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), respectively; (e) Printing of newspapers, books (including Braille books), journals and periodicals; (f) Printing of all goods falling under Chapters 48 or 49 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975) which attract state tax @2.5% or Nil; (g) Textiles and textile products falling under Chapters 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975); (h) bricks falling under Chapters 68 or 69 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975) which attract state tax @2.5%; (i) all products, other than diamonds, falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975); (j) handicraft goods; (k) umbrella.	2.5	
		(iii) Services by way of job work in relation to manufacture of alcoholic liquor for human consumption;	9	
		(iv) Services by way of job work other than (i), (ii), and (iii) above.	9	
		(v) Services by way of any treatment or process on goods belonging to another person, in relation to- (a) printing of newspapers, books (including Braille books), journals and periodicals;	2.5	

(1)	(2)	(3)	(4)	(5)
		(b) printing of all goods falling under Chapters 48 or 49 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975) which attract state tax @2.5% or Nil.		
		(vi) Tailoring services.	2.5	
		(vii) Services by way of any treatment or process on goods belonging to another person, other than (v) and (vi) above.	9	

(xi) against serial number 32, in column (3),-

(A) against item (i), for the entry in column (4), the entry "2.5" shall be substituted;

(B) against item (ia), for the entry in column (4), the entry "2.5" shall be substituted;

(xii) against serial number 34, in column (3),-

(A) against item (ii), for the entry in column (4), the entry "2.5" shall be substituted;

(B) in item (iiia), the following explanation shall be inserted, namely: -

"Explanation: Nothing contained in clause (b) of this item shall apply to a 'recognised sporting event'.";

(C) against item (iiia), for the entry in column (4), the entry "20" shall be substituted;

(D) against item (iv), for the entry in column (4), the entry "20" shall be substituted;

(xiii) for serial number 35 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
"35	Heading 9997	(i) Beauty and physical well-being services falling under Group 99972.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation No. (iv)]
		(ii) Other services (washing, cleaning, and dyeing services; and other miscellaneous services including services nowhere else classified). Explanation.- For the removal of doubt, it is hereby clarified that, supplies covered by item (i) in column (3) shall attract state tax prescribed against them in column (4) subject to conditions specified against them in column (5), which is a mandatory rate and shall not be levied at the rate specified under this item.	9	-";

(xiv) against serial number 38, in column (3), for the Explanation, the following explanation shall be substituted, namely:-

"Explanation:- This entry shall be read in conjunction with serial number 437 of Schedule I of notification No. 9/2025- State Tax (Rate), dated 17th September, 2025."

(b) in paragraph 4 relating to Explanation,-

(i) for clause (xxxx), the following clause shall be substituted, namely: -

"(xxxx)'goods transport agency' means any person who provides service in relation to transport of goods by road and issues a consignment note by whatever name called, but does not include

(i) electronic commerce operator by whom the services of local delivery are provided;

(ii) electronic commerce operator through whom the services of local delivery are provided";

(ii) after clause (xxxx), the following clauses shall be inserted, namely: -

"(xxxxi) 'recognised sporting event' has the same meaning as assigned to it in clause (zw) of paragraph 2 of notification No. 12/2017 - State Tax (Rate), dated 30th June, 2017, as amended from time to time;

(xxxxii) 'handicraft goods' shall have the same meaning as assigned to it in the notification No. 32/2017 -State Tax, dated the 15th September, 2017, as amended from time to time;

(xxxxiii) 'mode of transport' means carriage of goods by road, air, rail, inland waterways or sea;

(xxxxiv) 'multimodal transporter' means a person who,-

(a) enters into a contract under which he undertakes to perform multimodal transportation against freight; and

(b) acts as principal, and not as an agent either of the consignor, or consignee or of the carrier participating in the multimodal transportation and who assumes responsibility for the performance of the said contract.".

(2) with effect from the 1st day of April, 2025, in paragraph 4, in clause (xxxvi), the following Explanations shall be inserted, namely: -

"*Explanation 1*.- For the purposes of this clause, 'premises' means a place from where hotel accommodation services are being supplied or are to be supplied.

Explanation 2.- For the purpose of sub-clause (c), the expression 'a person applying for registration' shall include a person applying for amendment of registration to declare an additional place of business.".

By order and in the name of the Governor of Gujarat,

DR. NISARG JOSHI,

Deputy Secretary to Government.

Signature Not Verified
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